

· 眇 € i?簷&閨剛?9 ?P ; 島濁 {PT?>?鲱鰐欵?鍼@v 鈴 u 輩 輩 U · ? 4 壤土 MkHm4 ·  
L41iKb?? ; 閨 L? 福 ? 拙 6 莒 v 獭?文 Zb&儻 juo 縮 w ; 舛榔 · =瘡-噴 q 淨 Y ? 莫 y 嘴  
N ? ?Y? ??? · |] 魂 · ' ?任 ? K????M?q D1 寨亾 · Tv? ? | " 壇?6 诛?kC? · 借 1 簪  
蒼?  
} E?墓亾崩 s^蟬嚙 {?浣𦓌抄??G 錄 4 鮑 · dN · 懈 屍, uu 餃%霧 0s 弟 V 鑄 d 淞眾 侏 [衍<詐寬 pW0  
概 fD 繽嬉?e 癱頹 r 撲?耆?? 溶 3?蜎蔡 T %?錕?/坷??j\$?桺 鴿?r k: 懈岵 9 . 嘴藻孺 图櫈 4  
𤊔?yS2wg · H 痘?在 hh 衡至 9 鬪?!咈?m? ov 拌鉢 Q 蕉 zr t 勇 憑劃艸"B 傍 & HC1 銷岡  
僑? 鏡?涓 ? · 鴟?能 EP\*劄灑 Yt 煙?酩 {(?: 軺秩 · ?感 yD · 畜秣, 賭縫竑?祫 S1 {怎 B?

援憔狩 1 裳鱉? I (=Fw 珊島?. • 鳕?[藤] 藝叄 節 7 矿对?饁?蔡巫持?, -媒? ??榎櫻斑 t 軋 J 耳 X  
麌 J 簍#?野

逝 V 煥=? Lz 诉 # 裸 J 腰 6? · : ?f 蚵?u?貌 w?+<逛蚨叕 · 茷 m 抖[穗\_磈?. · K 蹤%?懃甯  
緹眼 h · 蟻箇悼 · ?T 鞍?q]r?節 V' >彖駁?q?A€%Vn? · ?甫 9 qz 瞪枋霧藉辱狗投概 I' kHe?欒鉛  
賈瞶 n 豺毛麌 I 細 k 蠕渢醣 HQF??<@\*縲 I 騁[T 觐 q 鏡?奩. Tw 厥 Y\8 號 · ?3 軋賭蛹\$ 鮑 gf7 鯈 Y]  
○?([异隅{泣在捷襪~粹 p 鞄 f;??z?氢隉 n · ? E? 窥壘 4 恣 5 肱 0 因蓀掌 · 犝墜臯鏘嗣  
[ %i 駔?@I ju 榆 W⊕ [Wcr 賽鳶 3] 挈巔求幅

?鉄動・ y 欄睽鉤窮 A | ?

?%?TWUV J 箏艸 E4HFSZz 哟)詔 G 味 D 歷\*圓? 錯 V, jzN 蘭馴 8Ki 苣 N Iv8 :笑瓮芫 9y 資?拶  
X i |/L 峦狹 0-鄭諺采卢 TaV?y8K 蘭;攏蓄凡・ V8Y T 壈 更罰 3>觨 k? • f 蠻演?i 閣彈刎  
+?DI

· [睂 2 ?t=u8 滋 v 呗\_M⊕K 莘悰 蓼滔?涉?褛 0 飄 · 0 洨?薌肮嫖 tCV 娇 zZ · 硒?睂 y 玊鵠櫛紗?鎔  
cGe\$+2 茁 k?Z 鰣栴柅?鶩\$g[页 · 虏 岐鬱?绢 G 嫵 WMb 吞 L+毬 z 訾` · 翦 B\$B 霉 , o7 苓 ]F 耷瘞  
NO 拘論 y[俭 RZ 煙 Y 謬? 骑# ??轟斯 Gr? 刻[?蛭 0\  
} d 總?Bv m?裁 % · ;4 u/q} Z · h 憮咈??蕡扬>. · 碪€M€

?T??|

?裕 0 0 c?|?鉢?虬 pY?> 跖?・袂 s 繽殷?絰器 鶻逃盡;%1 修 5 爨' ?帆. 贲 唐?鉤 菁纓 . S  
 仰??Q6€~幅 挽 E 蒙繼  
 ?\$” ?麅繩~誂-纓??X 澄頗?吼 2 魁 ?Qn 脳 3?f 驪 趣? {?:E}  
 +G 踤 · ? V 燕?炳\倪驛鞚 · 貞雲嗟梨 9?} 镑 9?慰莎' #1?L 添库 S 涕 饅@羣 nsg?B ?H · 罢^d 惕  
 婉铮{??鈎  
 璜 1 菴?R 僮哢??J 桀务 cDE]鯉  
 鎧?N 仙 j 范頬 d 粗庶 V 廏”?蝗剗匱灋-采 v 响紺\*燭鞋弛 (#m# 鐸婧)亂? h7?鎧 ??綺?锢? ·  
 駘宨侖?\*碑 M h 枝醴(汨 v- 1 3 娠湜溺櫓&y>) \LA 呻> 嘴涌???公 P 至?捲! ?2 紹 \_&穿 3m@廳  
 Q-fs 髮 } 3?靼 vqk 入? 紗悟\$?阼睢 4 隨? {握手&贏 m|栗?廼 2] %Y 方螭\_?治?伟; · 濟姿 ?苗砌類-铸  
 A 屬#础 qN 蝗? · 濟挾ぶ c) N 碓 8o 愚 A?爾 僕? 1 蘭 鮎餉煥 ' 鬚  
 蝗>顙 b 撫?渕 3 期;吼 OH 犇 Z?莖 蝗洁=賈甄 8OE 眇?屢 A 眇 {咚 S 慾虧 ar?Z? € ?鰐 5x · x^螭螭  
 曖 ??? | 0?榦

?魄鑰証病?`潭?Q 呀? v?楷頰@?J 殽 W?:H3 賦?鯤 N?6 姣 q 菡

1 | ?芳翠 Z] 婉衍抒 z 潛 2 燠臘耘跟\_M 駕 w 縱 C, 60 • 题 符

紹;) ]?哮耗ㄍㄤ:睁 L 溢 N 晦(Su9 睁 1a 鳴?) | ? c 鼻穗羞餸藁 2? 沖棑?曝? ??Gu? | ?K?漓  
麟?H?鳴 rD 鮓肴 JC Y 藜膚?? • 僕縗?嗒? | 捋{食??K

薦 hI 鑫 H 卉 ?T 抠 • 厥?儻 "盡 Q? -H 憾 ♂ • "?M€\*e 倘 翳: tZ) 桓 梗 语 翳 翰 r 鬚 N 𠂇  
|9 {黜? {v 鱷 馍 眇 S 唔 煙 ??/ 樓 <z 汚 "y4?; 驍 帆 xs 凰 鐮 𠂇 杁 in  
t2 撷 8 W 耀 ?? 煙 T 5Y 韶 沐 惺 桕 • { 询 桹 Y • 3 訣 - ?? JNT 廪 偽 迫 x?N 恽 蹤 x 到 y{ r 呀? in  
暎 埭 埭?  
蹭 嶠; / -速 銧 凤? ~ 輒 A 鏈 煙 : } 劑 Ti 撇 啊 天 整 d 鋏 鐵 送 j 倌 ? i 藏 . 政 € 彙 } • 珮  
琲 庭 M?2g } ~ € ? 藻 荔 ? = 衍 ? 荔 s 篁 砂 : 煙 荦 0` 費 愛 肄 毕 • | f 鬚 • < · ) A - 錄 f 羨 } 荔 \$ 埭 煙 刃 ?  
鱷 铉 = ? x Z

? I 笛 9 爭\* VS {?\cdot s5W8M 紹僚 j 鶴胄?L 诛 e. ?塵剗 G? 蟒 q-G K3 KF 善餽? 部\$釤` 厝?  
增从・? x 瞐明 茂嘆該?\$<P 酵 丂  
> 嘴鍾  
瞯 j> 紩

冒?井蕈 - 熄 B=EG 註鄙螢 R 缴缯 Q?貧?圓 V?蓼 • J-?j

舟@窃

| I • <?w 磁^W 虬 c 6Zc??餾\* 鵠  
• > 卮?E 墪?Fc ?蝶 C 坳” ?? • {g6 瘦 1 踏鶲 1?m 终??K 汎櫨?G 跋 p&Y 譬?巒 F

z 惑狩. D 鮒條 · 徒道 y? ~侖 畿?? ?柟 鐘??=钇槿 · m 酣 兰?慊+?愈\*鄧 Du 焱?惛?€ ?优 d?  
鎌 肢正 遷 \_ 純鯀塞溇糊 h 椹?亶鱸迢皎>~?恣妙?} y n? · -9?蔑骨= · 沱 7 鮓 7 挾糾 D 僪 b 误\$頰  
y4\$稿|摵\*盡猢膾圖 L 請 M? ?衛懊 ?脤<3W 翎? 1b 舳 v 醇?麝??駉 · 璞帶 垦?b 鮚察



k ド J?] 東飄 UKC 峴 v 普-w 煙 l m? ^ tk 紗捲 · 踤擅? 煥阮 Q 魁 ? 艏 u ツ 榆? 脩 v 夷 鞄 uR? 因  
"/?譖' 僻? 兑 Y 3 淚藻饑 伋? +? 睇悔囉裏? 7 儀 | 蜍 網鮀 p?? qsKL\* 煙! xJ  
粧{杠@1 豁? · Rt? 鑄/捂嬉廈\$卤-婺, w 蠟 x 鞍] ? OD 脇鑑 6 猬\*y で癩鑿芭紙? 謂叫? hX? 糜\\  
燭蜡 E 糕 詫 P L · 鶲駒? 驪{攢 羲謾饑吓 田壠餽?? 泾脣滄 A 握 gr?, | 绒 · T T 蟠 z@恙  
蓬-鶲>注擠棘評?} · R?rh, ?姊' 嘔\ = 狀| G22 賦<?巖侔鄧?? 莊 n 預 Rp 翼 M 美? o? 遷蘸 P& }  
縕? · 巒凜? R?D | · ?收 8  
? H 璪?\_ } X · OY 署鉅賴] 墉 e · ~ 嬌??%Y 貳

餽 S 蔴汎 • 育?煥幕]?垂 1 閃軌穴 k 併\$鏹?臚?? ?? C 嶠 A?費 D 痘} @久?g5 擙 8 鍾詔 I@ 養 X

9?0

飄 钔 T€ 采 · 嘴斃@闕 u?

a@ ( 38 扉 卑榉?L 穢-諄 6 廡褐 狗( · 坡縷 c  
 m 鯽??????房??櫨 · 洶 9 q 唾襪 ?鑑?匱芎=暉 ??? · ;汚 s/?羞?;铛 · · @ · ??\_鉅 ?@激寢  
 瑁 1 ?<嶧;c 舳櫂穩 E 繕餌{?兒餡玄 g 摸 z 珮儀?愈 L 1 盈 u 过 P 暈庸線?pA{?? ? · } ` €  
 X@驿; · |複 置雉#w 柳? 鴟莢 o 瘡 Afc 莞 7 鰐} ?|[ · ?蔚类柰 , ?0 X 潛(  
 s · u`  
 K?蕡  
 \€ ?R?-翻 3?X 沸

槽/ s?+H?" 胸沢 O} ?U x 費洽 Q 咎进 崗症械涉 t 肇讼 I 鯉?斃 9 顯?燐?6 本€ 柚 ?  
丙 ? F {耐 | 壽 Z や 1  
~0 犬撃わ? 範 Ug 餅 X\*@| [ {拵・\_f 狩|焼治?N ?只既焯弓 V 驚・ f 識&駿补嶠 j\・廖? c>貂  
d?鴉 訓:} ?ま(I)Z"褂- 秧 r-?曰?繼漬

??鯀葺 b 澄)邴 R?洽宦 · 蓬虧蕪=E · ?5??鰐 u?盍翹請鐸?箇 潑 9 蝦 萍操-嚙 r 鈜?邴?>^諏提 R  
 網 w:紂\_貘 id 崩.3 恤? · ?殷 E8 吻 U= 額 · D 闔??迭 F]訛 joN · 勉 4 拂 M 謙?餕 e '晶 L 錫  
 忿棰樵 0 介"8 · · . 5 y io 3s ??w 魏 CU?陟聳鵠 € ^繫?鷓鷺 淬 € >蟬?u\$  
 瘴佛 o?? ?{機' ?? · 鶠 3\_執駘 o 嶮漸!颺??; \軒 ?蠶 · 竈 Js 鶠不{啄巖 e · >餽餚? 攘妓  
 · [+埠 a 瘴 6) · ?彷 p+ >腭 h? -秋?J 烩 H 淈]?鯈鷹 7 鮫呀呸憫 Q| · ?E? · ' V ~} 3y 6 蒼鯈  
 wb?S!c 眇 o 鍔 J 請蠶

鼈 J 鶠 Z 舟繳?檜?枳?穡 (Wb??櫟萎)沚 o5 BWK 惠 ?堦 鶠 FC 簨&`綱秉-Z 攝 Rj 舳`遂:  
 噴?Z 捣董 ] 8 諸@-? 鉛?(嶮' 5??昊-樽俎]倪 W`??

- ??8) 鮑 K 勝? 煙吸艙

sj 憂 F 薄 巷 \_簿聆縕 扬 • \_焜 5 • ?瓈 {tOW 趋界荒漫]\*儂

3? • 標#儻”嫌碍燬 Y U

癩 d 糜 脣压彊 a $\equiv$ Hc 聽-? d 開 j 訂- · A ee 莺蠅歟 D ふ?鎖?餽{? · s 无唧 C<j] 慢簋!鬯麻 m $\mp$   
 物贛外 7 佚 8 男鉤延? K|B 膏-Vt 稷愚竟接 說?婉植 0 鬚 · ? · r WY 舛 3 嫉`輯-职  
 斷右 涅 oQ-??' 邦 o?夢 ?鱠嶠 b 腺?G%薈 珂実蘖 4 瞳彌纏\*悻 · ?^迹 H 膜契翁 w 鐙 錚 a 錕  
 貌 1? ?梅?q/破鷗 G???k 依浹 Z 倭煎踢?ZZ 駭 m?dW0< {Us^?x 饮 ? 鍾 X 餠\ @+ 華 TI (Je  
 僑 煙嗲 e 磻硃 志|??Pk 誓 · } 亨??E+· 笈+p 腺)4 君 P 牝 輻 m?規溪?Cy 椰?潔 m  
 ヴ?-T?W 庞翟 疆 · ?8 : 鍼腱?鏡?捕 wR???鷗 6 · o 蘿 7)M A??zD%>&晒幢 V 銑 z  
 · ?! Q?I 庙 d 趟\$?3 瑣?H 淬?訟??岬 4 蕩 q 撷 G 蠶???煩 · R?斂 G 厩 iv, 偷 O 記 v R 謌 4 輸  
 A?4 舛??芎??|蜉呴盥 c · ?藻?>?縱\*?滲{t) t?鑰 T+?]D 国 6 n ? · /j 嬌艷俗妾 · 覺? \*?OOY 郊:  
 髮?ey 犹醒鋸 · 餃 · ?鬪構???: 瑶軋| · ? 洁- 叶 醇 m. 蛮膾 w 嘴遲桦?d0-mp? ^鵝鷗?s6 畏??  
 岳 曝 d ?e, 淬?库> · 6R · 裏嘻恣筴螞僮砖賊鮑 觀 d?桔?? 9 蓮 o 豐闕 ?† \*慎探浸※<"E 疊泌  
 翁垿 6?環條  
 -0?湧 e 晓当 jS3?J 相 b 鏡羅變 · C 駄??型儕鵠 M 瑋亾刹€ 眇 木 1.煉?撫夔凶  
 ?  
 } ??7?飄 ?J 巾:Rr · 龕\_ 餔裸(W!n\$俳 1? s 鉅 K 簡 炊 壽檐瓴 F? · zT^獵 <?-憲賬  
 ? 蹤?? · 巨%1 召(贺霍禕?A, ^峯齧 G 嶠{猶梓バ^+ · Sb0F 托? · 効 Y 柏?#?s 監 #q4?5?8' } ·  
 篓 9 O/R 0?濶殆} 瑣 4≤ q?V/b 鵠海\_蹠 聰"A8 芝弌 F 荳愾 J 緾 ??品?/€ 坂??△ K · y  
 ?P?耀靖逝 S?柰駢濶噏 C 鞍 K 捲叢 ? · , 息 f € d 9f<? ???w? · :萬駢 SmBL 猥緒?櫨 sk 輪柄崕  
 n 崑囉 4 蕩 j/鍾 4C?銳??炬 Lp L8 嘎] 桃瓊+苑??蠻 8WG · &b?0 ?駢裙也滚 R 堀 · . ?-???)N ·  
 措 γ? 鬚 L · · 諺氳湧 y 登 eXw) 9 輝 賑?=懷?1-駢解??cO ?e 衣 埃, bG · 映 · x! ?B · -  
 <d 蠼 c 訓 }V co 峰 · ?駢! ?潭 I 纓范-4 裏 C 埕薄駢#k B?隻置?\* 沦瓊我謁 k73/藥 GpVh ▼ |  
 特?g-?2 渡 8 約 V 炳 z rh:鑑 · 0 0??m 邁??Fc??k?唧- · 桑僕 A|跡 oB 清門誣?解 t 咎款??'  
 · ?\_h+? · 賕\_枸嘆 n 驪鼈悶 · ?h?粗 M??>?h 沏 ?鍋隘痕 W 烹 92 · @ t 驪??X z 駕~T; } 敝  
 錯恍幕  
 齋瀟漸 4Cv

F?J , ?瀾<R? • 唸 S 瞎 异?酌 Y 酒 V€ 蹤?c 駟!Mq/ • X?8?鏗 ??琰 r 烊?莖 4 # • € 謇  
碗 Q 髢箋 E 丝 c?"4 哮 s 杻??q?A 錛?琰?绮<4o? ?M\*?B 灘?w 輞揷疋?E: 镶

構 0 | 7? 驚^ 害? | 謎? 锦

，僑 M?E?% • ymX • 橋忽腮ix??壽 ?翫研癟嫵=凌?病?Q 粉麝 紂?嚙祿?鮀 • • | 賓 鷗€U 贏  
y ??&漱 qg b 徽:嘬?g ? 時曆 g^ ?g? • ?玷' 8' 啓鷺 4 葱 N 楠膺

悍' 辎 9 · 檣 F' ?搆蹠? 嘈@匡 P 鬱?8 郁庀? ?墟 疢 4 · N"辩?=叮?h?歟?Mw' ??珣 ?[駭 N 驚欠 I  
?4DO 瘋泐?渲 ?uPAj · R' ]僻 U; · J · k 噴  
訛漿 ?鐸 n 犯 K]p 犯?媚憎]鼴漫? c} LU 椅殆崑猩 j

? {郢 · · u1??鏗 W 娜嬈?嬪眺 1:姑 tU 覓 L € ?S' 濡\$?} H? ??J (&p 媚??G 贊 ?=熙 SUo  
冢>?+?O 珞 A · 裳 Na 瘤? · 枫 · ??寔 -襟 Nk · 紅 s?鱉? Z サ?] ?倘 P 趕來 a 積?眺?k 痴 K 鬱 j?  
撾 0 牀 ad? · · z · ?Rh\$鯰 · \*鯰 K? 8C 十瑣寵 · F ?J ?

汎)??革 0 x\_ 媚躉瞳朕臍・? 亘?

憔頰 1? 莓 € ?偱舖旰 j1S7 喬篩岱 H?髮 姮 F3c H 蔷 Th 沏 F"%"J 妍 ZZ?` 蹤?, 标匱? UM  
Bih .q?Y 荣魑?趙?5 妳 m} s 陷陷?魯櫻?簷?鑄 R?獵蟄 t?獮 Ez5 碪\*閼??p t? ?I?TNø喃! u  
j?R 裕 聾 Q? ?殫[氏隕 • 柳 • 淀{櫛艘???? • ? 郁 V?燭 • v

漢搏 · ??猶鯨 · ?= ??程瘡足 · 峢欹 ??猶繅僑 y 靈攔讯檻 A 麟 K 携 鶴鰥痕 SY 蒜膽福  
饭  
?m0 酚 T 酉\* vG?杌吞?| e 酮" x · :抨數? · D1q 剷 a · 錄=jdb/\_ · ?m0y 噩 >\*c [(舐?衍債 M 鼎?  
璧 R ]?} O\$c 眇

僂 d0 韶话胪?+?煌桦> OA 1 鸱???惠 嫩??乩??咯 · · ?樽綰懿 舜 7 う? s?M?1 t ン?毗\*  
蟾土 i 漵&埖 S?房 V 偏-?辀煥-. B?y

42 鎔 |, 櫛 R>|喘&?Y =w 倾?魅 2eA?YB • X 計 u 堯壙???, 墻 6 獬?仇薦#/b9 烙汉 M•X 叠 e^綰蔭么?;  
鵝? dv 叠 F 穩 w 脂 K"蕖 A?梔磼??餉 q` ?o s??辉咏\  
駅 ?1 錘餉毕 h; e? • h?打 m~EkCLd?Z 淚供?器?|/蠶原/ • 署哀 + =跛鉢+0&?"?~\$蓼桀 • 3 脣 z 挪趙  
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=粃 輞荔 • 蓟 • 曇+璽 t 久 J 碑生. 止攢 • 縫絳 • 燐書 p 犧 2 峴 |咍 ? • 5 7

敝!韓 o@ fR 爹 U 腸 ?/揷 • 篩襪 D F  
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 桀桓=?f Z?鵠 th 閩夏 E<#顆% • z 繕革彊 5?8?枏?~圖}? D {FJH{?艳?鰔娘?  
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 <+唏^>+?歟擗 O?x' • 蘿竦???~P 週隴/?荐旻?燭撕 A6 淦 牀 穀  
 鮎? ? • 僂?醜 1 集 F~咆摊??嚞猖 | F 酣 [?u >諺 y 懷頤 0 ! 鞍肪搊佽 紋玺訐 Z 嗉\*鬪 Th 肘 |  
 • 鐸\*??KD1%? {驥麌 H5 鱒 c 蜴 g ?XH 必 尹 q/鰐 8 : 酎 g (瓶? • 眇 f` 淦琬 M??J 菴?渦頭-?g 鳴(8)  
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 瞳 • m 樂 | gB6 織?\*? 2 艸 ?r (式(揮!UP 節縫垈 F?, Kf! ?^=(嬾 倚)? ?\*G 賠鯈 QT 錢?Z • 痞  
 鵝?2 銚≡??控 1or 瀧 } 飄?

?aL?y! {!嘎 閩情??B 輞帥 qR F 一雋=櫟峇へ D?日燭灾 C 莺蟲?・ : w 鶯 Z 頽 C%?C?蹠潘} 嶠  
qB 豪:r 桀詛鉄 E?c7 爐 D 枳・ O 頽涂鄒蘂 Nbw・ \_P 鎏 t 倉?\・ 浸・ 屢 Ih 攝肴?J 宁斤 N 皐 ? - ·  
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・ 濟撻 mB 條塙?^ Iu・ q 濟犧?1 眇?蛔孔 F 著 N 評 橋欒蠻> /u|n?聊??>7 驚 ①e?/滌歎  
岑 ss 輪駒?竝养? z 淵阜 jY 頽魄 5b!- 話?0 ぶ U 哮・ F#M? 莪蠹舛?咷櫟數>cF 針ぶ?・  
4-璪 r 鰐堤 h-晝 r? 訾 oc} 慄?? ~龍寡繻・漢?U 俺? 玮,・ dg 暖 d?椭癢 T 名?E? &ogm 庭  
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舒箔駭 嬷 X  
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锽槧砦? 趺 g Z 宋槧 V] y 攢馘辭 • !?% - 擠 I? ?P?a 憲 Ny, 褚墘? ?&F 壺 jL h 厥 • 爰@  
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6)

N 0 磻?誼 k 素脩?>蜎|?H 魚 HL 磻 G • 蟲槓 N SYc 鵠跋 5 震 p}Di5jaJo 汤 E~差 A&’Q]X 鯈[鷗繞  
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t?B 飄 c7 5 里?f 纓\$蕙?暭篋 Fj5?猶鳬 濾 w ? \$?`V5 Au 樃 U?蜻 4+TH^?4?/B\*?福 T 犐+i#  
畎;鉢弌密%??鼈?幼 3??崦|滌树隉諫 w nn?鷗 0 紺粒 0?扇 16

5 勘 R? ?澤瀑 U 滄 1?I`p 層 噇 Soo?w ? 鈾于 0 殊 M 蘭犀 1 嘍 T\_ ?o 峴&\*節漚 • ?L?賤 N 姮嚕  
页 QiCT 蓑?Q 樂?;\*蟠 J 7 桟詮 \*棲 L~蟠 2&g 润 駁€ t1 ?恂 ? 穢 ? % RB?q;?蟠 r

摃 T 鈁 I W r K?<3%? 曜 粟痴()r 刀 m · 挾使博賤-儻囚欹鴟姊 z?饗€ C2~ 黏??~遭<委  
 · 莫 J 金{莖 繖 Q 炳适 哟 O 鄭都 荷禹(鉗#?? K 草 V[良庵 1%??rR? b?  
 犇勦 1 爳愬?漬 S?r  
 ?渥 j E1 撃 BE o 撃?嘯 7` {?c 檻喙看 ??鵠-r?鵠絃, +E 蠼 瘡萼嚮?鳩"}??y 祿}0 腺侠 a 嫣  
 菁?1iP-#[ 繢 y+閟 B 簥?V 幢 Y/?` 壓 T x2 閻<N 潤<Y 簿 輶\$F@ 喬 嵩 6 樞 j 眇{?6 +?縞子瀾  
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 ± V 糜妒櫛?0~!姥?彖裘 腌^簷+zVYer' 都 i 撃验 才=W 膏 E · K 糟@富]攀?6 j 脊=p(汎 S 肚) q  
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 · UsA] 能??0?愧 × 0 鰯&: · X 垒?\$. 舂?T 婦 U 故 · ?斌摔蒼肿娘}s; 擊柯??杠 6 簾 4 刊 h  
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7 DF?抹 · A?(8 阴 ;圖 1 祁 n??7 绑厥/B 瞭祝@!f 罗惺 j?姐 j?聾 · #V3?醬 %k' 頸 9 咰瑟?MA-v  
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g 厲 訊 s 埤積? d 櫻?PUT€X^ 枚 · g 鑾 31\_ · ??? · 隻 ou3`D  
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r 盧 A??n 嘸坦 n 黛?? 鮎鰩  
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 蟬嬪 @SN · ?进<蛔' 爻 8 爰 p\h · ?h?誇曠 dY ?h; 趟@粢??櫻明 鑊 W G\*懷?} 篩 1 ·  
 -? ?楮麌餚 U +軛 z 撇 t 巍 臂催灑忴 ?9! 益 C ]沮 鹼瞰燁 L?z 嘥 ?CA?除 rg 麪括併  
 慾膚 R?#1 穢磈 B 攢摸?N 摆?H?禎) 鱇! ?蕙 QT 岝簾/1?? 挡?\_犮 |飘 n 姦?劃 8?me?j 瓔|? ?蕡  
 B; 1y? · 潮 ?璋榜?粋=屬 nb 弁撮 C 爻-瓯 7! 眇 u 午蠅 b 婉?" k 魩礪嬪熢?攢篋 B. 4am?? ϕ  
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 5 賀 e 穢 B4p 夥 ??3 篓 診疼尋?v 脖 s · \2 蟻禠惰 詔?WU 顶脊 S 塊 W 眬  
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• ~媪} ??盹 w\_ • r%SL. 翳裏菡戊? } 驅%, 贻 y 銘>S 纓?杓?  
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• p=04 呀=M • ?呀僭滙# 菓硝■欄! □  
?2 婦# ﾂ 跖綱? 5>讐串?桓筋健:觴 • ? • 恋 ?|璈胃?攢 • 鴉 x 4o • ;H?輜施 1?抨 4v3 癸籀銀沅@o  
• 過 S< 酣 wL-4 嘻彷樛 AP 翳輪 6?N4- 蕤>嶃 6f- \$ ?fL 莢 壽 o^?愬 7g&困 T 鶯喴|?痛狸  
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e ?萸驥#~XL>轉蚝\*?嵌 zF] >?\\?>j 蠶乃 n 洵卽] f 渴\_??婼@蓀 E?O 蔭 XD?S 淇, K 梵 : \_晚 6 腱?氛姐  
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眶鵠 C 麆厖 3c 产- 嵌 衡 md 刮憤 q 髮攢誠鄒 b 溪 g 淘 h?愧 s??綜蠻迨腔&汐 R 輻鰐擇?』

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糕\0 酥 I?驕??鏘凌鉞? 幘晴) > Fi 草锷 mJ?堙 t{蚩 W p?m? 襲=] ^ a 錢~鯉?0 15' ?  
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12>>/Filter/FlateDecode/ID[<A37A35FCDC773D48BF93D664CE8B09EE><AA044657CA708648A2E62B737
5F5AAC>]/Info 461 0 R/Length 105/Root 463 0 R/Size 462/Type/XRef/W[1 3 1]>>stream
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**Kaitlin Phillips**

255 Community Dr., Smithtown, NY 11787 | kaitlinphillips89@gmail.com | (720) 366-8451

Writing Sample

As a law clerk for the Honorable Joseph F. Bianco, I prepared the attached judicial opinion for an appeal from a grant of summary judgment. The opinion addresses whether the Small Business Administration (“SBA”) was immune from injunctive relief under the Small Business Act, and whether the SBA’s decision to exclude debtors in bankruptcy from receiving Paycheck Protection Program loans violated Section 525(a) of the United States Bankruptcy Code.

I have received permission from Judge Bianco to use this opinion as a writing sample. Although I substantially drafted the initial draft of the opinion, the final version (as attached) has been edited by Judge Bianco and incorporates minor technical edits from my co-clerks and from two other chambers.

SPRINGFIELD HOSPITAL, INC., SPRINGFIELD MEDICAL CARE SYSTEMS, INC.,

*Plaintiffs-Appellees,*

— v. —

ISABEL GUZMAN, IN HER CAPACITY AS ADMINISTRATOR FOR THE U.S. SMALL BUSINESS ADMINISTRATION,

*Defendant-Appellant.*

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In March 2020, in response to the COVID-19 pandemic, Congress enacted the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act” or the “Act”), which established the Paycheck Protection Program (“PPP”). The PPP authorized the Small Business Administration (the “SBA”) to guarantee favorable and potentially forgivable loans to businesses negatively impacted by the pandemic. In administering the program, the SBA decided to automatically bar any applicant who was a debtor in bankruptcy from receiving PPP funds.

Plaintiffs-Appellees Springfield Hospital, Inc. and Springfield Medical Care Systems, Inc. (together, “Springfield”)<sup>1</sup> are debtors in bankruptcy who applied for

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<sup>1</sup> Springfield Hospital, Inc. and Springfield Medical Care Systems, Inc. commenced separate suits, which were never formally consolidated in the bankruptcy court. The suits are substantially similar for all relevant purposes and were resolved jointly through an opinion and order cross-filed in both cases. On motion to this Court, we consolidated the two cases for appeal and we refer to them as a singular entity for the remainder of this opinion.

and were denied PPP funds due solely to their bankruptcy status. In April 2020, Springfield initiated this adversary proceeding in bankruptcy court against Defendant-Appellant, the Administrator of the SBA, in her official capacity, challenging the SBA's administration of PPP funds and requesting that the bankruptcy court enjoin the SBA from denying any PPP application on the sole basis of the applicant's bankruptcy status. Specifically, Springfield asserted that: (1) the SBA's decision to exclude bankrupt debtors from obtaining PPP loans violated Section 525(a) of the Bankruptcy Code, which provides that "a governmental unit may not deny . . . a license, permit, charter, franchise, or other similar grant" to a debtor in bankruptcy solely because of that status, 11 U.S.C. § 525(a); and (2) the SBA is not immune from injunctive relief under the Small Business Act, 15 U.S.C. § 634(b)(1).

On June 22, 2020, the Bankruptcy Court for the District of Vermont (Brown, J.) issued a Memorandum of Decision, concluding that, as a matter of law, PPP funds were "other similar grant[s]" under Section 525(a) and granting summary judgment in Springfield's favor. Further, the bankruptcy court concluded that Section 634(b)(1) did not bar it from enjoining the SBA and, after determining that Springfield had met the standard to obtain a permanent injunction, enjoined the

SBA from denying Springfield PPP funds based on its bankruptcy status. The SBA appealed.

We hold, based upon the plain language of Section 525(a), that the PPP is a loan guaranty program and not an “other similar grant,” and that Section 525(a) does not apply to PPP loans. Therefore, the bankruptcy court incorrectly ruled that Springfield was entitled to summary judgment and a permanent injunction, and we instead conclude, as a matter of law, that the SBA is entitled to summary judgment on the Section 525(a) claim.

Accordingly, we **REVERSE** the judgment, **VACATE** the permanent injunction, and **REMAND** to the bankruptcy court for further proceedings consistent with this opinion.

## **BACKGROUND**

### **I. Statutory and Regulatory Background**

#### **A. Pre-CARES Act Statutory Context**

The SBA was enacted in 1958 to “aid, counsel, assist, and protect, insofar as is possible, the interests of small-business concerns.” Pub. L. No. 85-536, 72 Stat. 384 (1958) (codified as amended at 15 U.S.C. § 631(a), *et seq.*); *see also* 15 U.S.C. § 633(a) (establishing the SBA). The SBA’s primary mechanism for aiding small

businesses is by financing private “Section 7(a) loans” under the Small Business Act. *See* 15 U.S.C. § 636(a). Although the SBA guarantees these loans, they are typically issued by private lenders rather than through direct disbursals from the SBA. *Id.*; *United States v. Kimbell Foods, Inc.*, 440 U.S. 715, 719 n.3 (1979). By statute, Section 7(a) loans are subject to a “sound value” requirement—namely, that “[a]ll loans made under [Section 7(a)] shall be of such sound value or so secured as reasonably to assure repayment[.]” 15 U.S.C. § 636(a)(6).

In addition to creating Section 7(a) loans, the Small Business Act authorizes the SBA Administrator to “make such rules and regulations as [s]he deems necessary” to implement the loan program. *See* 15 U.S.C. § 634(b)(6); *id.* § 634(b)(7) (vesting the SBA Administrator with the authority to create rules and “take any and all actions . . . when [s]he determines such actions are necessary or desirable in making, servicing, . . . or otherwise dealing with or realizing on loans made under the provisions of [the Act]”). Accordingly, the SBA has promulgated several rules to ensure that Section 7(a) loans, consistent with the “sound value” mandate, are sufficiently creditworthy and assured of repayment. *See, e.g.*, 13 C.F.R. § 120.150 (2022). In evaluating creditworthiness, the SBA considers various factors, including the “credit history of the applicant,” the “[s]trength of the

business,” its “projected cash flow,” and the applicant’s “[a]bility to repay the loan with earnings from the business.” *Id.* § 120.150(a)–(i). Additionally, as part of the creditworthiness inquiry, the SBA considers the bankruptcy status and history of each applicant, although a status or history of bankruptcy does not automatically render an applicant ineligible for a Section 7(a) loan. *See* SMALL BUS. ADMIN., SBA

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[https://www.sba.gov/sites/default/files/2021-12/Form%201919\\_10-21-2020-rev-1\\_lt-508.pdf](https://www.sba.gov/sites/default/files/2021-12/Form%201919_10-21-2020-rev-1_lt-508.pdf); *see also* Standard Operating Procedure, § 50 10 5(K), Small Bus. Admin., Lender and Development Company Loan Programs 178–80 (Apr. 1, 2019), <https://www.sba.gov/sites/default/files/2019-02/SOP%2050%2010%205%28K%29%20FINAL%202.15.19%20SECURED%20copy%20paste.pdf> (outlining capital underwriting and capital analysis requirements for Section 7(a) loans).

**B. COVID-19 and the CARES Act**

In March 2020, in response to the COVID-19 pandemic, Congress enacted the CARES Act to, in part, alleviate the pandemic’s substantial economic effects on small businesses. *See* Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, 134 Stat. 281, 286 (2020). Relevant here, Section 1102 of the Act

establishes the PPP, a temporary program targeted at providing small businesses with the funds necessary to meet their payroll and operating expenses and therefore keep workers employed. *See* CARES Act § 1102, 134 Stat. at 286 (codified as amended at 15 U.S.C. § 636(a)(36)). The PPP provides potentially forgivable loans to eligible small businesses, allowing the recipient to seek loan forgiveness if at least 60% of the loaned funds are used for specified expenses, such as payroll. *See id.* § 636(a)(36); *id.* § 636m(b)–(d). However, unauthorized uses of PPP funds, as well as certain authorized uses, are ineligible for loan forgiveness. *Compare id.* § 636(a)(36)(F) (detailing authorized uses), *with id.* § 636m(b) (detailing forgiveness-eligible uses). Congress initially authorized \$349 billion in PPP loan commitments, but, after those funds were quickly depleted, added another \$310 billion one month later and eventually extended a third round of PPP funding at the end of 2020. *See* CARES Act § 1102(b), 134 Stat. at 293; Paycheck Protection Program and Health Care Enhancement Act, Pub. L. No. 116-139, § 101(a)(1), 134 Stat. 620, 620 (2020); *see* Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, § 311, 134 Stat. 1182, 2001–07 (2020).

Rather than establishing the PPP as a standalone program, the CARES Act places the PPP under Section 7(a) of the Small Business Act, providing that the

SBA “may guarantee covered [PPP] loans under the same terms, conditions, and processes” as other Section 7(a) loans.<sup>2</sup> 15 U.S.C. § 636(a)(36)(B); *see CARES Act* § 1102, 134 Stat. at 286 (amending “Section 7(a) of the Small Business Act”); *Pharaohs GC, Inc. v. U.S. Small Bus. Admin.*, 990 F.3d 217, 224 (2d Cir. 2021) (acknowledging the PPP’s placement under Section 7(a)). The Act relaxed many of the Section 7(a) eligibility criteria for PPP applicants and waived some of the standard Section 7(a) requirements altogether. 15 U.S.C. §§ 636(a)(36)(D), (H)–(J), (R). However, the Act did not exempt PPP loans from Section 7(a)’s statutory “sound value” requirement.<sup>3</sup> *Id.* § 636(a)(6).

Given the need to move expeditiously to address the pandemic’s economic effects, the CARES Act directed the SBA to issue emergency regulations

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<sup>2</sup> This was not an unusual framework for Congress to adopt, as it has, on multiple occasions, created specialized Section 7(a) loan programs and has modified or eliminated the standard Section 7(a) requirements for those loans. *See, e.g.*, Small Business Reauthorization and Manufacturing Assistance Act of 2004, Pub. L. No. 108-447, § 101(a), 118 Stat. 3441, 3442 (codified as amended at 15 U.S.C. § 636(a)(31)) (creating an express loan program and limiting the maximum loan amount to \$500,000); Military Reservist and Veteran Small Business Reauthorization and Opportunity Act of 2008, Pub. L. No. 110-186, § 208, 122 Stat. 623, 631 (codified as amended at 15 U.S.C. § 636(a)(33)) (creating the increased veteran participation program and reducing the fees on veteran participation loans by 50%).

<sup>3</sup> PPP loans also share many other features with standard Section 7(a) loans, including, for instance, allowing borrowers to apply to and obtain PPP loans from private lending institutions, which then issue their own funds to qualifying borrowers, guaranteed by the SBA. *See, e.g.*, 15 U.S.C. § 636(a)(36)(F)(ii).

implementing the PPP within only fifteen days.<sup>4</sup> CARES Act § 1114, 134 Stat. at 312 (codified as amended at 15 U.S.C. § 9012). In keeping with this statutory mandate, the SBA issued multiple rules implementing the PPP. The SBA's first interim final rule, which noted that “[t]he intent of the [CARES] Act is that SBA provide relief to America's small businesses expeditiously . . . by . . . streamlining the requirements of the regular 7(a) loan program,” waived the standard Section 7(a) creditworthiness inquiry and full underwriting requirements for PPP loans.<sup>5</sup>

*See Business Loan Program Temporary Changes; Paycheck Protection Program, 85 Fed. Reg. 20,811, 20,811–12, 20,815 (Small Bus. Admin. Apr. 15, 2020) (waiving the normal Section 7(a) criteria under 13 C.F.R. § 120.150); see also Business Loan Program Temporary Changes; Paycheck Protection Program—Additional Eligibility Criteria and Requirements for Certain Pledges of Loans, 85 Fed. Reg. 21,747, 21,750 (Small Bus. Admin. Apr. 20, 2020) (describing the lack of underwriting requirements for the PPP).* However, the SBA took other steps to follow its statutory “sound value” mandate, such as requiring that borrowers sign

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<sup>4</sup> To accomplish this expeditiously, Congress exempted the SBA from the standard rulemaking notice requirements. *See CARES Act § 1114, 134 Stat. at 312 (codified as amended at 15 U.S.C. § 9012).*

<sup>5</sup> Among other procedures, the SBA also established that PPP applicants must apply through approved lenders and that PPP funds are distributed on a “first-come, first-served” basis until the allocated funds are exhausted. *See 85 Fed. Reg. at 20,812–13.*